# MINNETONKA INDEPENDENT SCHOOL DISTRICT #276 District Service Center 5621 County Road 101 Minnetonka, Minnesota

# **Summary of March 23, 2023 Study Session**

The School Board of Minnetonka Independent School District #276 met in study session at 6:00 p.m. on Thursday, March 23, 2023 in the Community Room at the District Service Center, 5621 County Road 101, Minnetonka, Minnesota. Chairperson Lisa Wagner presided. Other Board members present were Mark Ambrosen, Katie Becker, Patrick Lee-O'Halloran, Michael Remucal, Meghan Selinger, Chris Vitale and Superintendent David Law, ex officio.

#### **REVIEW OF DRAFT FY24 OPERATING CAPITAL BUDGET**

Superintendent Law began the discussion by saying that one of the mysteries of public education is all the different "buckets" of money that need to be spent on distinct categories. Operating Capital is a funding ratio per student that is set at the state level and can only be used for specific things. He called upon Executive Director of Finance and Operations Paul Bourgeois to explain in more detail.

Mr. Bourgeois noted that the District will be receiving \$229.11 per Adjusted Pupil Unit for Operating Capital uses in Fiscal Year 2024. These funds can be used for the purchase of classroom equipment, maintenance equipment, instructional equipment and textbooks. They can also be used to fund bond payments for such facility projects as building additions or parking lot expansions, as well as land acquisition.

With enrollment being approximately flat at 11,110 in-person K-12 students since FY20, the total amount of revenue has been fixed at approximately \$2.8 million per year, as the funding amount per APU has stayed approximately flat during that time.

Mr. Bourgeois then presented the draft budget to the Board:

MINNETONKA INDEPENDENT SCHOOL DISTRICT #276 OPERATING CAPITAL PRELIMINARY BUDGET FY2024															
MARCH 23, 2023															
OPERATING CAPITAL SUMMARY	Actual 2021-2022	3	Adopted Budget 2022-2023		Amended Budget 2022-2023		Projected Budget 2023-2024		Projected Budget 2024-2025		Projected Budget 2025-2026		Projected Budget 2026-2027		Projected Budget 027-2028
Resources for Operating Capital	3.200.310.13	s	2.851.745	\$	2.825.671	ı,	2,822,426	•	2,828,981	•	2.834.293	\$	2.826,633		2.832.762
Use of Resources for Operating Capital	3,200,310.13	3	2,031,743	э	2,823,071	,	2,022,420	Þ	2,020,901	Ф	2,634,293	3	2,820,033	Þ	2,032,702
Lease Purchase/Debt Payments Commitments	1.496.478.19	\$	1,448,792	¢	1.718.062		1.606.957	•	2.028,208	¢	2.015.945	•	2.007.014	•	2.005.126
Commitments for Textbooks and Equipment	73.369.65	Š	100.000		100.000		100.000		100.000		100.000		100,000		100,000
Other One Time Commitments	1.292.560.99	\$	*		985,292		819.774		153,296		100,000		100,000		100,000
Equipment Purchases	146,849,74	Š	275.000		346,000				343,000		343,000		343,000		343.000
Subtotal	3,009,258.57	\$		\$					2,624,504				2,550,014		2.548.126
One-Time Transfer to General Fund	3,009,238.31	Š	5,141,004	Š	3,149,334	ŝ	2,024,731	Š	2,024,304	\$	2,330,943	Š	2,330,014	Š	2,340,120
One-Time Transfer from Community Ed Fund		Š		Š		ŝ		Š	_	Š		Š	_	Š	
One-Time Transfer from General Fund-Vantage	_	Š	_	\$	_	Š	_	Š	_	\$	_	Š	_	Š	_
Revenue Over (Under) Expenses plus Transfer To Gen Fund	191.051.56	Š	(289,339)	ŝ	(323,683)		(2,305)	Š	204,477	Š	275,348	Š	276,619	Š	284.636
Year End Fund Balance		\$	516,268	S	481.924		479.619	\$	684,096	\$	959,444	S	1,236,063	\$	1.520.699
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INCOME FOR OPERATING CAPITAL	0.61316														
Allocation Per Adjusted Pupil Unit	\$ 229.11	\$	230.03	\$	230.03	\$	229.11	\$	229.61	\$	230.11	\$	230.61	\$	231.11
State Aid Percentage	60.27%		57.97%		57.97%		56.14%		57.97%		57.97%		57.97%		57.97%
State Aid Revenue Per Adjusted Pupil Unit	138.09	\$	133.35	\$	133.35	\$	128.62	\$	133.10	\$	133.39	\$	133.68	\$	133.97
State Aid Pupil Units - Actual	12,270.81		12,453.60		12,257.20		12,257.20		12,257.20		12,257.20		12,257.20		12,257.20
State Aid Total Revenue	\$ 1,694,513	\$	1,660,668	\$	1,634,478	\$	1,576,550	\$	1,631,494	\$	1,635,046	\$	1,638,599	\$	1,642,152
Levy Percentage	39.73%		42.03%		42.03%		43.86%		42.03%		42.03%		42.03%		42.03%
Levy Dollars Per Adjusted Pupil	91.02	\$	96.68	\$	96.68	\$	100.49	\$	96.51	\$	96.72	\$	96.93	\$	97.14
Levy Pupil Units - Levy Estimate	12,177.20		12,177.20		12,178.40		12,257.20		12,257.20		12,257.20		12,257.20		12,257.20
Levy Total Revenue	1,069,064.37	\$	1,177,311	\$	1,177,427	\$	1,231,697	\$	1,182,882	\$	1,185,458	\$	1,188,034	\$	1,190,610
Projected Adjusted Pupil Units															
State Aid & Levy	2,763,577.37	\$	2,837,979	\$	2,811,905	\$	2,808,247	\$	2,814,376	\$	2,820,504	\$	2,826,633	\$	2,832,762
Levy Adjustments	2,067.98	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Interest Income	2.97														
Cell Tower	12,318.29	\$	13,766	\$	13,766	\$	14,179	\$	14,605	\$	13,789	\$	-	\$	-
Project Donations/Reimbursements	-														
Donations	-														
Other Miscellaneous Revenue	-														
Transfer BTW Funds-Op Cap Rental Escrow balances	-														
Other Miscellaneous Income (Youth Hockey, Misc)	422,343.52		-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Operating Capital Income	3,200,310.13	\$	2,851,745	\$	2,825,671	\$	2,822,426	\$	2,828,981	\$	2,834,293	\$	2,826,633	\$	2,832,762

OPERATING CAPITAL PRELIMINARY BUDGET FY2024								
MARCH 23, 2023								
	Actual 2021-2022	Adopted Budget 022-2023	Amended Budget 022-2023	Projected Budget 2023-2024	rojected Budget 024-2025	Projected Budget 025-2026	Projected Budget 2026-2027	rojected Budget 027-2028
OPERATING CAPITAL FACILITY BONDS DEBT PAYMENTS								
1.0 Refunding Pool Project 2008F-2016C	-	\$ -	\$ 134,635	\$ 132,235	\$ 134,035	\$ 135,635	\$ 132,035	\$ 134,335
2.0 Refunding DEC Addition 2008G-2016D	-	\$ -	\$ 134,635	\$ 132,235	\$ 134,035	\$ 135,635	\$ 132,035	\$ 134,335
<ol> <li>MHS NE-NW Parking Lots-2016G-Call Date 02/01/23</li> </ol>	69,840.00	\$ 68,240	\$ 68,240	\$ 71,640	\$ 69,840	\$ 73,040	\$ 71,040	\$ 69,040
4.0 Moved To Lease Levy-GRV Gym 2017A	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<ol> <li>Pagel Center-2016L-Call Date 03/01/25</li> </ol>	152,174.79	\$ 148,775	\$ 148,775	150,375	\$	\$ 151,775	\$ 151,775	\$ 152,575
6.0 GRV Parking Lot-2016N-Call Date 02/01/24	85,700.00	\$ 88,700	\$ 88,700	\$ 85,950	\$ 88,200	\$ 85,200	\$ 87,200	\$ 85,250
7.0 Secure Entries-2017C-Call Date 02/01/25	164,250.00	\$ 166,700	\$ 166,700	\$ 174,000	\$ 170,000	\$ 166,000	\$ 167,000	\$ 167,800
8.0 Refunded-EXC Multipurpose-2013A	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.0 Refunded-MHS Science Research-2016F-Call Date 02/01/23	338,950.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.0 Moved to Lease Levy-TSP Building Purchase-2016O	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.0 MWA Parking Lot-2018B-Call Date 08/01/25	72,706.26	\$ 76,207	\$ 76,207	\$ 74,607	\$	\$ 76,307	\$ 74,676	\$ 73,213
12.0 CSP-EXC Parking Lots-2018D-Call Date 01/01/24	,	\$ ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$ 90,325	,	\$ 91,713	89,800	,	\$ 91,000
13.0 Kolstad Land Purchase-2020D-Non-Callable	172,757.77	\$ 174,500	174,500	174,000	\$ 173,300	\$ 172,400	\$ 171,300	\$ 170,000
14.0 Moved to Lease Levy-EXC Multipurpose-2021B	40,665.68	\$ 152,434	152,434	-	\$ -	\$ -	\$ -	\$ -
15.0 Shorewood Building Purchase-2021C-Call Date 07/01/31	45,302.77	\$ 	\$ 142,525	\$ 143,950	\$ 145,550	\$ 142,150	\$ 143,200	\$ 143,575
16.0 Veterans Field 2012D District Share-Maturing 07/01/22	237,043.42	\$ 116,438	\$ 116,438					
17.0 Ref 2016F-MHS Science Research-2021M-Call Date 02/01/28	-	\$ 223,948	\$ 223,948	221,690	\$ 222,490	221,990	221,240	220,240
18.0 VANTAGE MOMENTUM 2022A-Call Date 02/01/29	-	\$ -	\$ -	\$ -	\$ 418,113	416,363	414,363	417,113
19.0 SCH-EXC-MME-MMW-2023A-Call Date 02/01/29				\$ 152,650	\$ 151,150	\$ 149,650	\$ 148,150	\$ 146,650
19.0 Lease Payments Over Lease Levy Cap	-	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Subtotal	1,496,478.19	\$ 1,448,792	\$ 1,718,062	\$ 1,606,957	\$ 2,028,208	\$ 2,015,945	\$ 2,007,014	\$ 2,005,126
COMMITMENTS FOR TEXTBOOKS AND EQUIPMENT								
1.0 Textbooks		\$ 	\$ 	\$ 	\$ -	\$ <del>-</del>	\$ 	\$ 
2.0 Upgrade/Replace Classroom Furniture	3,804.79	\$ 30,000	\$ 30,000	30,000	30,000	30,000	30,000	\$ 30,000
3.0 District Wide Contingency	69,564.86	70,000	\$ 70,000	70,000	70,000	\$ 70,000	70,000	\$ 70,000
Sub-total	73,369.65	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

MINNETONKA INDEPENDENT SCHOOL DISTRICT #276

MINNETONKA INDEPENDENT SCHOOL DISTRICT #276 OPERATING CAPITAL PRELIMINARY BUDGET FY2024 MARCH 23, 2023	Actual 2021-2022	Adopted Budget 2022-2023		Amended Budget 2022-2023		Projected Budget 2023-2024		Projected Budget 2024-2025		rojected Budget 025-2026		rojected Budget 026-2027	1	rojected Budget 127-2028
OTHER ONE TIME OR PERIODIC COMMITMENTS														
<ol> <li>Clear Springs/MWA/SH/DH Paving</li> </ol>	51,300.00	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-
2.0 MCE Playground	(780.00)	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-
3.0 Design For Learning	-	\$	32,000	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-
4.0 MWA Classroom/MMW Specialist Room & Conf Room Doors	163,411.42	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-
5.0 MHS Band Uniforms	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-
6.0 CSP South Parking	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-
7.0 GRV/SCH Room Conversion To Classroom	474.96	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-
8.0 EXC Classroom Modifications	-	\$	-					\$	-	\$ -	\$	-	\$	-
9.0 Vantage Program Lease Payments	292,310.90	\$	313,292	\$	313,292	\$	319,774	\$	53,296	\$ -	\$	-	\$	-
10.0 GRV Playground	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-
11.0 SCH Playground/SCH Navigator Multipurpose Conversion	18,782.78	\$	300,000			١.		\$	-	\$ -	\$	-	\$	-
12.0 MHS Gym Floor Cover/MHS Classroom	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-
13.0 MHS Einer Lower Parking/ArtsCenter Parking	389,053.93	\$		\$		\$	-	\$	-	\$ -	\$	-	\$	-
14.0 MME Principal Office HVAC/MME Classroom/MMW Classroom 893	31,785.11	\$	380,000	\$	380,000	\$	-	\$	-	\$ -	\$	-	\$	-
15.0 Vets Turf Patching/Legacy Bull Pen Batting Cage Pad	4,000.00	\$	45,000	\$	45,000	\$	-	\$	-	\$ -	\$	-	\$	-
16.0 MWA Specialist Rooms 893/DPH Paving	-	\$	70,000	\$	70,000	\$	-	\$	-	\$ -	\$	-	\$	-
17.0 MHS Associate Principal	-	\$	77,000	\$	77,000			\$	-	\$ -	\$	-	\$	-
18.0 MMW Traffic Circle Improvements On MMW Site - Contingency	-	\$	-	\$	-	S	400,000	\$	-	\$ -	\$	-	\$	-
19.0	-	\$	<del>-</del>	\$	<del>-</del>	\$	-	\$		\$ 	\$	-	\$	-
20.0 Contingency	342,221.89	\$	100,000	\$	100,000	\$	100,000	\$	100,000	\$ 100,000	\$	100,000	\$	100,000
District Projects-Future Years For Budgeting Purposes		\$		\$		\$	-	\$	-	\$ -	2	-	2	-
	1,292,560.99	\$	1,317,292	\$	985,292	\$	819,774	\$	153,296	\$ 100,000	\$	100,000	\$	100,000

MINNETONKA INDEPENDENT SCHOOL DISTRICT #276 OPERATING CAPITAL PRELIMINARY BUDGET FY2024 MARCH 23, 2023 EOUIPMENT PURCHASES	Actual <u>2021-2022</u>		Adopted Budget 2022-2023		Amended Budget 2022-2023		Projected Budget 2023-2024	Projected Budget 2024-2025		Projected Budget 2025-2026		Projected Budget 2026-2027		Projected Budget 2027-2028
EQUIPMENT PURCHASES														
1.0 Clear Springs	17.602.31	e	17.000	¢	17,000	e	18,000	\$ 18,000	¢	18,000	•	18,000	¢	18,000
2.0 Deephaven	5.174.46	S	13.000	-	13,000		14,000					14,000		14,000
3.0 Excelsion		\$			16,000		17,000					17,000		17,000
4.0 Groveland	14.879.91	S	17.000		17,000		18,000					18,000		18,000
5.0 Minnewashta	5,991.95	Š	18,000	Š	18,000		18,000					18,000		18,000
6.0 Scenic Heights	5.145.66	Š	17,000	Š	17,000		18,000					18,000		18,000
7.0 Middle School West	36.583.43	\$	32.000	\$	32,000		33,000			33,000		33.000		33.000
8.0 Middle School East	,	Š	32,000	Š	32,000		33,000					33,000		33,000
9.0 Minnetonka Senior High	36.723.15	\$	100,000	\$	136,000		101.000					101.000		101.000
10.0 MCEC	-	\$	3.000	ŝ	3.000		3,000					3,000		3,000
11.0 Maintenance - Floor Scrubber Replacement	_	\$	10,000	S	45,000	\$	25,000					25,000		25,000
12.0 Vehicle Replacement - Purchase	_	\$	-	\$	-	ŝ		\$ 45,000		45,000		45,000		45,000
12.1 Vehicle Replacement - Installment Contract	_	\$	_	\$	_	\$	-	\$ -	\$	-	\$	-	\$	-
Sub-total	146,849.74	\$	275,000	\$	346,000	\$	298,000	\$ 343,000	\$	343,000	\$	343,000	\$	343,000
Total Operating Capital Expenditures	3,009,258.57	\$	3,141,084	\$	3,149,354	\$	2,824,731	\$ 2,624,504	\$	2,558,945	\$	2,550,014	\$	2,548,126
Revenue Over (Under) Expenditures	191,051.56	\$	(289,339)	\$	(323,683)	\$	(2,305)	\$ 204,477	\$	275,348	\$	276,619	\$	284,636
Beginning Fund Balance - Operating Capital	614,555.35	\$	805,607	\$	805,607	\$	481,924	\$ 479,619	\$	684,096	\$	959,444	\$	1,236,063
One-Time Transfer to General Fund	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-
One-Time Transfer from Community Ed Fund														
One-Time Transfer from Old H&S Restricted Fund Balance	-													
One-Time Transfer from General Fund	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-
Total Ending Fund Balance - Operating Capital	805,606.91	\$	516,268	\$	481,924	\$	479,619	\$ 684,096	\$	959,444	\$	1,236,063	\$	1,520,699

### REVIEW OF DRAFT FY24 CAPITAL PROJECTS TECHNOLOGY BUDGET

Mr. Bourgeois noted that the District will be receiving \$7,609,670 in Capital Projects (Technology) Referendum Revenue for FY2024 from a voter-approved levy of 6.569% of the Net Tax Capacity of all property of the District. This revenue can be used for all technology expenditures of the District, including instructional hardware and software, administrative hardware and software, classroom equipment of all types, and construction of security barriers of all types for district facilities.

# Mr. Bourgeois then presented the draft budget for the Board's information:

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Capital Projects Levy				-		H				H		_		_	
Minnetonka ISD 276						L		Ļ		Ļ					
FY20-FY28 Technology Budget - 3% Pro	operty Value Inc	rease Assumption	on Annually	y FY2	25-FY28 - Assur	nes	Levy Renewa	ıl Aı	nd Extension	For	FY25				
	Actual	Actual	Adopte	d	Amended										
	2020-2021	2021-2022	2022-202	23	2022-2023		2023-2024		2024-2025		2025-2026		2026-2027	- 2	2027-2028
Resources:	Pay 2020	Pay 2021	Pay 202	2	Pay 2022		Pay 2023		Pay 2024		Pay 2025		Pay 2026		Pay 2027
Tax Levy	\$ 6,586,281.91	\$ 6,916,126.72	\$ 7,275	,915	\$ 7,275,915	\$	7,609,670	\$	9,241,184	\$	9,518,419	\$	9,803,972	\$	10,098,091
Tax Levy-Cap Equip Bonds to Fund 07	<u>\$</u>	<u> -</u>	\$		<u>\$</u>	\$		\$		\$		\$		\$	-
Total Levy	\$ 6,586,281.91	\$ 6,916,126.72	\$ 7,275	,915	\$ 7,275,915	\$	7,609,670	\$	9,241,300	\$	9,518,419	\$	9,803,972	\$	10,098,091
Interest Earnings	\$ -	\$ -	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
Misc Income	\$ -	\$ 10,142.80	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
Sale of Used MacBooks	\$ -	\$ -	\$	_	\$ -	\$	84,000			\$	-	\$	84,000		
FED AID-GRANTS WITH FIN		\$ 344,960.00				Г									
Financing of Network	\$ -														
Sale of Used Ipads	\$ 215,901.00	\$ 978,958.99				\$	250,000	\$	1,025,875			\$	250,000	\$	1,025,875
Sales Tax on Used Ipads Sale		\$ -													
iPad Non-Insured Fees	\$ 26,690.14	\$ 193,123,02	\$ 28	.000	\$ 28,000	s	28,000	s	28,000	s	28.000	\$	28.000	\$	28,000
iPad Insurance	\$ 197,495.67	\$ 53,284.08	S 130	.000	\$ 125,000	s	125,000	s	125,000	s	125.000	s	125,000	\$	125,000
Total Resources	\$ 7,026,368,72	\$ 8,496,595,61	\$ 7,433	.915	\$ 7,428,915	s	8,096,670	\$	10,420,175	s	9,671,419	\$	10,290,972	s	11,276,966
	5.94%	5.01%		.20%	5.20%	_	4.59%	1	21.44%	-	3.00%	_	3.00%	_	3.00%
Expenditures:						П									
Continuing Commitments						П									
Technology Operations Staffing	\$ 2,007,883.00	\$ 2,021,454.85	\$ 2,137	,499	\$ 2,119,794	\$	2,244,374	\$	2,334,149	\$	2,427,515	\$	2,524,615	\$	2,625,600
Technology Operations - Software	\$ 213,419,89	\$ 185,987,67	\$ 300	0.000	\$ 300,000	s	300.000	s	300.000	s	300.000	s	300.000	\$	300,000
District Technology Supplies	\$ 81.82	\$ 3,056.73	\$ 17	,000	\$ 17,000	s	17.000	\$	17.000	s	17.000	\$	17.000	\$	17.000
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Software License - Admin	\$ 416,290.94	\$ 447,721.59	\$ 300	0,000	\$ 400,000	\$	400,000	\$	400,000	\$	400,000	\$	400,000	\$	400,000
Tech Site Visit Expenses	\$ -	\$ -	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
Insured Ipad Repairs	\$ 52,407.10	\$ 44,896.06	\$ 20	0,000	\$ 50,000	\$	50,000	\$	50,000	\$	50,000	\$	50,000	\$	50,000
Total Continuing Commitments	\$ 2,690,082.75	\$ 2,703,116.90			\$ 2.886.794	÷	3.011.374	-	3,101,149	-	3.194.515	-	3,291,615	-	3,392,600
Total Continuing Commitments	10.17%	0.48%		1.00%	6.80%	-	8.54%	3	2.98%	2	3.01%	-	3 04%	2	3.07%
Annual Priorities	10.17%	0.48%		1.00%	0.80%	Н	8.34%		2.98%	$\vdash$	3.01%		3.04%		3.07%
Hardware Rotation-Admin	\$ 24.946.55	\$ 85,763.24	\$ 50	0.000	\$ 50,000	\$	50.000	\$	50.000	s	50,000	\$	50.000	s	50.000
Hardware - Instructional	\$ 333,214,15	\$ 363,597.58		0.000		_	300,000	S	300,000	s	300,000	\$	300,000	s	300,000
Hardware - iPad Project	\$ 94.888.83	\$ 103,105.61		0.000			100,000	\$	100,000	<u> </u>	100,000	\$	100,000	\$	100,000
MHS MacBook Financing Principal	y /4,000.03	a 103,103.01	. 100	,,,,,,,,	100,000	\$	77.393	\$		5	77,334		77,393	\$	76,659
MHS MacBook Financing Interest						s	623		1 357	-	682		623		1 357
MHS MacBook - Capital Lease						S	231.836	3	1,337	3	082	\$	231.836	3	1,337
MHS Macbook - Capital Lease MHS Macbook - Other Financing Sources						S	(231,836)						(231,836)		
iPad 4-12 - Apple Financing Principal	\$ 902.401.08	\$ 951.923.34	s 951	.923	\$ 951,923	\$	951,923	s	1.098.657		1.098.657		1.098.657		1.098.657
iPad 4-12 - Apple Financing Principal iPad 4-12 - Apple Financing Interest	\$ 902,401.08 \$ 4.827.84	\$ 951,923.34	\$ 951	,925	\$ 951,923 \$ -	5		5	1,098,657		1,098,657		1,098,657		1,098,657
Ipad 4-12 - Apple Financing Interest Ipad 4-12 Apple Lease- Capital Leases	\$ 4,827.84	-	,		, .	2	-	2	2.855.770	3	10,987	3	10,987	2	
		\$ 2,855,770.00				_		5	2,855,770 (2,855,770)	-		$\vdash$		2	2,855,770
Ipad 4-12 Apple Lease - Other Financing Sources		\$ (2,855,770.00)						-\$	(2,855,770)					3	(2,855,770)

Capital Projects Levy														
Minnetonka ISD 276														
FY20-FY28 Technology Budget - 3% Pro	perty Value In	rease Assumpti	on Annually	FY2	5-FY28 - Assur	nes	Levy Renewa	al A	nd Extension	Fo	r FY25			
							•							
	Actual	Actual	Adopte	1	Amended									
	2020-2021	2021-2022	2022-202		2022-2023	Т	2023-2024	T	2024-2025		2025-2026	2026-2027		2027-2028
Resources:	Pay 2020	Pay 2021	Pay 2022		Pay 2022	Т	Pay 2023	T	Pay 2024		Pay 2025	Pay 2026	Г	Pay 2027
iPad K-3 - Apple Financing Principal		\$ 384,011.23	\$ 386	661	\$ 386,661	\$	389,329	\$	410,975	\$	410,975	\$ 410,975	\$	410,975
iPad K-3 - Apple Financing Interest		\$ 8,004.01	\$ 5	354	\$ 5,354	\$	2,686	\$	4,110	\$	4,110	\$ 4,110	\$	4,110
Ipad K-3 Apple Lease- Capital Leases	\$ 1,160,001.00	\$ -				\$	1,160,001					\$ 1,160,001		
Ipad K-3 Apple Lease - Other Financing Sources	\$ (1,160,001.00)	\$ -				\$	(1,160,001)					\$ (1,160,001)		
Classroom Equipment - District Initiatives		\$ 292,878.42	\$ 500	000	\$ -	\$		\$	300,000	\$	300,000	\$ 300,000	\$	300,000
Classroom Equipment - Building Allocations	\$ 190,531.97	\$ 235,182.23	\$ 56	065	\$ 56,065	\$	55,930	\$	55,930	\$	55,930	\$ 55,930	\$	55,930
Textbooks	\$ 770,663.55	\$ 1,059,614.79	\$ 735	000	\$ 1,100,000	\$	1,100,000	\$	1,100,000	\$	1,100,000	\$ 1,100,000	\$	1,100,000
Inst Staff Devel inc/Salaries & Benefits	\$ 774,479.92	\$ 658,357.94	\$ 879	343	\$ 866,900	\$	914,517	\$	951,097	\$	989,141	\$ 1,028,707	\$	1,069,855
Inst Staff Dev iPad K-3		\$ -	\$ 114	645	\$ 114,645	\$	119,231	\$	124,000	\$	128,960	\$ 134,119	\$	139,484
Software iPad K-3		\$ -	\$ 37	000	\$ 37,000	\$	37,000	\$	37,000	\$	37,000	\$ 37,000	\$	37,000
Hardware - Network	\$ -	\$ 62,975.80	\$ 200	000	\$ 120,000	\$	120,000	\$	120,000	\$	120,000	\$ 120,000	\$	120,000
Infrastructure - Network	\$ 699,890.57	\$ 176,512.78	\$ 205	000	\$ 205,000	\$	205,000	\$	205,000	\$	205,000	\$ 205,000	\$	205,000
SAN Loan Principal Payment	\$ 101,742.00	\$ 102,609.82	\$ 109	400	\$ 109,400	\$	109,400	\$	109,400	\$	-	\$ -	\$	-
SAN Loan Interest Payment	\$ 14,411.08	\$ 11,987.01	\$ 9	983	\$ 9,983	\$	5,990	\$	1,997	\$	-	\$ -	\$	-
Infrastructure - Telecom	\$ 409.79	\$ 23,915.16	\$ 30	061	\$ 30,061	\$	30,963	\$	31,892	\$	32,848	\$ 33,834	\$	34,849
Infrastructure - Security Barriers	\$ 143,542.79	\$ 166,750.18	\$ 100	000	\$ 100,000	\$		\$	200,000	\$	200,000	\$ 200,000	\$	200,000
VANTAGE MOMENTUM Classroom Eq		\$ -			\$ 500,000	\$	400,000							
Software K-12 - Non Instr	\$ 265,630.67	\$ 286,516.51	\$ 300	000	\$ 300,000	\$	300,000	\$	300,000	\$	300,000	\$ 300,000	\$	300,000
Software K-12 - Instr	\$ 205,134.70	\$ 237,924.96	\$ 200	000	\$ 200,000	\$	200,000	\$	250,000	\$	250,000	\$ 250,000	\$	250,000
Total Annual Priorities	\$ 4,530,987.00	\$ 5,211,630.61	\$ 5,270	435	\$ 5,542,992	\$	5,469,985	\$	5,839,060	\$	5,771,624	\$ 5,817,334	\$	5,864,862
	7.54%	15.02%	-0	56%	6.36%	Т	3.79%	_	6.75%	_	-1.15%	0.79%	П	0.82%
Total Operational Expenditures	\$ 7,221,069.75	\$ 7,914,747.51	\$ 8,044	934	\$ 8,429,786	\$	8,481,359	\$	8,940,209	\$	8,966,139	\$ 9,108,949	\$	9,257,462
	8.51%	9.61%	0	97%	6.51%		5.42%		5.41%		0.29%	1.59%		1.63%
Total Expenditures	\$ 7,221,069.75	\$ 7,914,747.51	\$ 8,044		\$ 8,429,786		8,481,359		8,940,209	\$	8,966,139	\$ 9,108,949	\$	9,257,462
	8.51%		0	97%	6.51%		5.42%	-	5.41%		0.29%	1.59%		1.63%
Tot Res-Tot Exp - Over(Under)	\$ (194,701.03)	\$ 581,848.10	\$ (611	020)	\$ (1,000,871)	\$	(384,688)	\$	1,479,966	\$	705,280	\$ 1,182,023	\$	2,019,504
Beginning Fund Balance	\$ 1,044,909.21	\$ 850,208.18		861			431,185		46,497	\$	-,,	\$ 2,231,743		3,413,765
Ending Fund Balance	\$ 850,208.18	\$ 1,432,056.28	\$ 313	842	\$ 431,185	\$	46,497	\$	1,526,463	\$	2,231,743	\$ 3,413,765	\$	5,433,269

#### REVIEW OF TEN-YEAR LONG-TERM FACILITIES MAINTENANCE PLAN

Mr. Bourgeois went over the latest iteration of the Plan with the Board. He noted that the Board must review and approve the Plan annually and file the Plan with the MN Department of Education. The current version of the Plan projects out remaining long-term maintenance needs for the next decade starting with FY25 through FY34. The total projects listed in the plan for those 10 years are estimated at \$77,755,000, or an average of approximately \$7.8 million annually. Each of the years' projects will be able to be funded with bond funding while at the same time the total amount of outstanding long-term bonds of the District declines every year as older bonds are paid off. If in a given year competitive prices result in not all the bond proceeds being spent in that year, that will allow for bonding at a lower level in the subsequent year. The overall goal continues to be keeping the facilities in a state of good repair by doing only necessary projects and completing those necessary projects for the most competitive cost.

The net result of this rebuilding of the district facilities infrastructure means that the community's original investment in its school facilities is being maximized, as these facilities will continue to be used for another 60 years or more each. This is a much more cost-effective strategy to maximize taxpayer investment, as the alternative to rebuilding would be the cost of complete replacement at a time much sooner in the future. As previously noted, at current construction costs of \$479 per square foot (116 times more than the annual long-term maintenance cost per square foot of \$4.11), the cost of complete replacement of district buildings would total approximately \$877 million.

The use of long-term maintenance funding to ensure that our fleet of 50-year-old, 65-year-old, and older buildings continue to function effectively for the next 60 years is the most cost effective and prudent course of action for our school district and our community for the long term.

Chairperson Wagner noted that the Plan would be brought back to the April regular meeting for approval.

#### **REVIEW OF 24-25 CALENDAR**

Executive Director of Human Resources Anjie Flowers presented this item to the Board. She noted that Minnesota State law requires the School Board to adopt a calendar prior to April 1 of the school year preceding the year the calendar will be in effect. As is the District's practice, we are working on setting a calendar a full year in advance of its due date. Accordingly, on March 14, a committee of teachers, paraprofessionals, administrators, parents, and students worked to develop a recommendation to the School Board. The Committee followed the School Board and state law parameters in developing this recommendation. Ms. Flowers also noted that most of the parameters of the calendar are bound by the District's collective bargaining agreements with various employee groups.

The outline for the recommended calendar is as follows:

- First day of school for teachers: Tuesday, August 27, 2024
- First day of school for grades 1-12 students: Tuesday, September 3, 2024
- First day of school for kindergarten students: Thursday, September 5, 2024
- Early release dates: Friday, September 27, 2024; Friday, February 14, 2025
- Late start dates: Friday, November 1, 2024; Monday, April 28, 2025
- Fall conference dates: Thursday, Oct. 10, 2024: 4-8pm; Friday, Oct. 11, 2024: 8am-4pm; an additional 4 hours of conference time to be assigned by building site the weeks of Oct. 7, 2024, or Oct. 14, 2024
- Spring conference dates: Thursday, March 6, 2025: 4-8pm; Friday, March 7, 2025: 8am-4pm; an additional 4 hours of conference time to be assigned by building sites the week of March 3, 2025, or March 10, 2025
- Winter Break: December 23, 2024 January 3, 2025 (10 work days)
- Spring Break: March 31 April 4, 2025
- Last student day: Tuesday, June 10, 2025
- Last teacher day: Wednesday, June 11, 2025

In the discussion that followed, Board members asked for additional clarification/information on the following items:

- Student and teacher absentee data on the day before Thanksgiving
- Whether surrounding districts are in session on that day
- Student and teacher absentee data during the week of MEA
- Number of meetings of the Calendar Committee
- Whether or not to denote religious holidays on the published one-page pdf of the calendar
- Whether or not to denote religious holidays on the printed wall calendar
- The makeup of the District's assessment calendar and whether religious holidays are included there
- Whether to publish, separately, a list of religious holidays
- When districts observe Rosh Hashanah, Yom Kippur, Eid al Fitr, etc how do those districts fit in all their required instructional days?

Superintendent Law and Ms. Flowers agreed to provide additional information on the Board's questions in the coming days. Ms. Flowers noted that the Calendar Committee was scheduled to meet one more time this spring, and she would share this additional information with the Committee as well.

Chairperson Wagner noted that the calendar would be brought back to a future Board meeting this spring for approval.

#### **CITIZEN INPUT**

Chairperson Wagner extended an invitation to members of the audience who wished to address the Board on any topic. No one responded to this invitation to speak.

# **REVIEW OF HISTORY OF MIDDLE SCHOOL PROGRAM**

In 2007 the District established a goal of conducting a comprehensive review of the middle school program to evaluate how existing structures, programs and course offerings were meeting the needs of students and families.

The review consisted of three major components: 1) a survey of critical stakeholders, 2) a review of peer middle schools and national middle school models, and 3) a review of best practices and current middle school philosophy. Retired Edina middle school principal, David Peterson, was hired as a consultant to support this work, with a particular focus on studying peer schools and best practices. The subsequent report detailed three major findings:

- 1. The need for more rigorous course offerings
- 2. The need for stronger support systems for struggling learners
- 3. The need for greater choice and freedom in elective course offerings

This report resulted in significant changes to the middle schools, including the creation of honors level courses in all four subject areas, new courses supporting students in math, reading and organizational skills, and multiple new elective courses with more flexibility for 8th graders when registering. These changes were highly successful and were seen as critical to MME and MMW emerging as nationally recognized middle schools.

In the fifteen years since this review, the middle schools have seen the additions of the Navigator program, Spanish and Chinese Immersion programs, and a considerable increase in open enrollment. Accommodating these changes has required significant shifts in the existing middle school program and collectively, these shifts have created new challenges as we strive to best meet evolving student needs and district goals.

Administration is proposing that the District engage in a comprehensive review of the current middle school program, with a structure and focus similar to the 2007 review and one that includes opportunities for student, family and staff voice and engagement. Findings and recommendations will be reported to the Board in December of 2023.

Middle School principals Pete Dymit and Freya Schirmacher then provided the Board with a review of the history of the middle school program along with rationale for why the District should engage in a comprehensive review at this time.

An updated evaluation of the current middle school program will provide essential information relative to several strategic District goals:

- 1. How does the current middle school model support the implementation of a comprehensive MTSS model?
- 2. How does the current model support the implementation of needed programs and initiatives for ensuring high levels of student belonging?
- 3. How does the current model prepare middle school students to maximize the unique opportunities they will have at MHS, particularly related to participation in the Vantage and Momentum programs.

In the discussion that followed, Board members enthusiastically agreed to the plan. Board member Vitale asked if space needs would be part of this review. Superintendent Law responded that yes, the Board could direct the review committee to add space needs to the review. Superintendent Law also noted that this review could be incorporated into the Board's goals for the coming year. Board member Lee-O'Halloran asked how the process will be inclusive for all. Principal Dymit responded that in the past, administration had asked for input from multiple sources, and they were very clear and deliberate in telling stakeholders up front where they were going to have a voice and where they weren't. By doing this, the input that was gathered was much more valuable. When decisions were made, those who did not get what they wanted accepted the decisions, because the process was fair.

# **ADJOURNMENT**

The Board adjourned the Study Session at 7:30 p.m.

/cyv